

“Exhibit M-11”

STATEMENT OF ACCOUNT

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

March 20, 2007
Invoice No. 359463

For Legal Services Rendered Through February 28, 2007

Thomas J. Allison

Matter No. 34585-00012

Plan and Disclosure Statement

02/01/07 S Cummings	.30	Review of BAP and district court local rules for motion to dismiss requirements.
02/01/07 S Cummings	.80	Review of hearing transcripts for motion to dismiss.
02/01/07 S Cummings	.20	Review of Liberty Bank's motion to intervene.
02/01/07 P Hunt	10.00	Conference with Committee regarding IP appeal (.6); revise statement of record on appeal (1.7) participate in conference call regarding appeals (.9); revise motion to incorporate Committee comments (4.1); read emails from S. Freeman and E. Karasik and incorporate comments regarding same (.6); incorporate record citations into motion to dismiss IP appeal (1.2); proof motion to dismiss (.6); emails to Committee regarding same (.1); email to local counsel regarding filing same (.2).
02/01/07 A Jarvis	.30	Correspondence with client regarding preparation of motion to dismiss.
02/01/07 A Jarvis	.30	Correspondence with P. Hunt regarding final changes to motion prior to distribution.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
March 20, 2007

02/01/07 A Jarvis	.20 Telephone conference with E. Karasik regarding appeals issues.
02/01/07 A Jarvis	.30 Telephone conference with D. Kirby and E. Karasik regarding possible settlement of DACA appeal.
02/01/07 A Jarvis	1.80 Draft and revise motion to dismiss insider appeals and correspondence regarding comments to same.
02/01/07 A Jarvis	.20 Follow-up regarding status of appeals.
02/01/07 A Jarvis	.30 Correspondence on finalizing orders.
02/01/07 A Jarvis	.30 Draft response to request for extension of time.
02/01/07 A Jarvis	.10 Correspondence with P. Hunt on LPG appeal.
02/01/07 M Pugsley	5.30 Work on identifying handwriting expert (1.5); interview candidates (1.8); review and prepare document to be imaged (2.0).
02/01/07 S Strong	1.50 Review emails from A. W. Jarvis and P. Hunt and accompanying drafts and revisions of proposed papers seeking dismissal of IP/Milanowski appeal of confirmation order (0.4); telephone conference with J. McPherson regarding procedures and strategies for dealing with various pending appeals (0.6); work on same (0.5).
02/01/07 S Strong	.30 Review and analyze A. Smith request for extension of time on LPG brief (0.3).
02/01/07 C Hurst	.70 Assistance with record cites for appendix to motion to dismiss insider appeal.
02/02/07 P Hunt	1.00 Participate in Committee conference call regarding transition, sales, and appeal issues (1.0).
02/02/07 P Hunt	2.90 Telephone conference with J. McPherson's office regarding status of IP appeal motion to dismiss (.1); work on LPG appeal issues (.2); telephone conference with A. Hosey regarding IP appeal - filing of motion to dismiss (.1); read and

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 3
March 20, 2007

respond to emails regarding IP appeal issues (.4); telephone calls to J. Chubb regarding LPG appeal (.1); analyze 1142 issues/USA Commercial Mortgage reserves (.2); conference with S. Smith and A. W. Jarvis regarding same (.2); telephone conference with A. Hosey regarding IP motion to dismiss status (.1); follow up with local counsel regarding issues regarding IP motion to dismiss appeal (.2); telephone conference with S. Smith and A. W. Jarvis regarding implementation issues (.5); read letter from J. Chubb regarding 2019 statement issues (.1) correspondence with local counsel regarding filing IP motion to dismiss and assignment of case (.2); evaluate request to extend time to file brief in LPG appeal (.1); check dates to file designation of record in all appeals (.1); telephone conference with E. Karasik regarding same (.1); email to Committees on designation of record issues (.2).

02/02/07 A Jarvis	.30 Correspondence with LPG regarding filing of appellate briefs.
02/02/07 A Jarvis	.70 Work on updating transition list.
02/02/07 A Jarvis	.20 Conference with P. Hunt regarding 2019 statement issues.
02/02/07 A Jarvis	.20 Correspondence on updating transition list.
02/02/07 A Jarvis	.30 Review e-mail from D. Cangelosi and correspondence regarding same.
02/02/07 A Jarvis	.30 Telephone conference with S. Smith regarding transition issues.
02/02/07 A Jarvis	.20 Work on designation of record.
02/02/07 A Jarvis	.20 Correspondence regarding appeal.
02/02/07 S Strong	.60 Work on motions to dismiss pending appeals of confirmation order (0.2); review electronic dockets and email from E. Karasik regarding same (0.1); formulate debtors strategies for disposing of appeals (0.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 4
March 20, 2007

02/05/07 P Hunt	9.00 Compile information needed to prepare designation of records on appeal (.4); correspondence with FTDF Committee regarding same (.1); coordinate with staff regarding emergency motion to dismiss IP appeal hearing preparation (.2); research regarding Judge Pro for emergency motion to dismiss IP appeal (.5); draft designation of record - pleading cover sheet (.2); telephone conferences with J. McPherson regarding LPG appeal issues (.4); review of local rules on designation issues (.3); email to J. McPherson regarding same (.1); compile exhibit 1 to designation of record, including comparing LPG designation with docket and including items Committee wants included (6.4); telephone conferences with A. Hosey and L. Dorsey regarding filing of designation of record (.4).
02/05/07 A Jarvis	.20 Correspondence on designation of record.
02/05/07 A Jarvis	.20 Correspondence on preparation of orders.
02/05/07 A Jarvis	2.70 Prepare counter designation of record for LPG appeal.
02/05/07 S Strong	.40 Review email from L. Dorsey regarding hearing on emergency motion to dismiss Milanowski appeal set for tomorrow, and review court docket regarding same (0.1); review regarding arguments for hearing tomorrow (0.3).
02/05/07 S Strong	2.00 Assist in preparing debtors counter-designation of record for LPG appeal of confirmation order (0.2); review and analysis of LPGs designation, courts electronic docket regarding hearings held and transcripts filed, and prepare list of hearing transcripts needed for counter-designation (1.8).
02/05/07 C Hurst	2.60 Assist with preparation of binders for 2/7 hearing on Motion to Dismiss Insider Appeal of Confirmation Order including: identify, download and index cases cited in memorandum for hearing binder.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 5
March 20, 2007

02/06/07 P Hunt	8.70 Read updated transition list and comment on same (.3); compile materials needed to compile designation of record regarding DACA appeal (.2); correspondence with J. Chubb regarding 2019 statement (.1); obtain J. Chubb's supplemental 2019 statement from docket (.1); instructions to staff regarding hearing binders and organization of appeal materials (.2); review initial DACA designation of record on appeal prepared by FTDF Committee (.5); telephone conference with A. Parlen regarding IP/DACA designation of record (.1); further correspondence with J. Chubb regarding 2019 statement issues (.1); review IP designation of record for preparation of same (.9); coordinate with local counsel for hearing tomorrow in motion to dismiss IP appeal (.4) participate in committee call regarding appeal transition issues (left early) (.6); create exhibit 1 to designation of record regarding IP appeal (2.4); prepare for hearing regarding IP motion to dismiss (1.2); research regarding sufficiency of notice of appeal (LPG appeal) (.6); detailed email to FTDF Committee regarding IP designation (.4); correspondence with local counsel regarding filing designation of record (.3); correspondence with Committees regarding LPG appeal designation (.2); correspondence with local counsel to confirm filing of designation (.1).
02/06/07 A Jarvis	.30 Correspondence on request for continuance by R. Walker.
02/06/07 A Jarvis	.30 Analyze issues regarding LPG appeal.
02/06/07 A Jarvis	6.50 Review cases, documents regarding standing issues and prepare for hearing on appeal.
02/06/07 S Strong	.40 Exchange voice messages with R. Walker regarding tomorrows hearing on emergency motion to dismiss Milanowski appeal from confirmation order (0.1); telephone conference with R. Walker regarding same (0.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 6
March 20, 2007

02/06/07 S Strong	.40	Work on pro hac motion for A. W. Jarvis for tomorrows emergency hearing on dismissal of Milanowski appeal of confirmation order (0.3); exchange emails with local counsel regarding same (0.1).
02/06/07 C Hurst	1.00	Assist with updated hearing binders for 2/7 Motion to Dismiss.
02/06/07 L Okerlund	2.50	Prepare exhibits for Designations of Record (2.5).
02/07/07 P Hunt	11.00	Read cases for hearing regarding IP motion to dismiss (.3); attend hearing regarding same (1.0); meeting with Committees regarding appeal strategy (.5); meeting with A. W. Jarvis, S. Smith and J. McPherson regarding appeal issues, matters to attend to for effective date (1.0); email correspondence regarding status of IP appeal (.4); review documents regarding motion to dismiss LPG appeal (.6); review docket regarding same (.3); draft motion to dismiss regarding same (1.2); draft correspondence to Committee regarding IP appeal designation (.3); meeting with S. Smith regarding LPG appeal, issues regarding appellants' identity (.3); draft motion to dismiss LPG/DACA appeal (4.7); email to A. W. Jarvis and S. C. Strong regarding same (.3); email to S. Smith regarding LPG Appellants (.1).
02/07/07 A Jarvis	.50	Prepare for hearing on motion to dismiss appeals.
02/07/07 A Jarvis	1.50	Hearing on motion to dismiss appeals and discussions with committees and clients thereafter.
02/07/07 A Jarvis	.50	Discussion with clients regarding appeals issues.
02/07/07 A Jarvis	.20	Work on IP designation on appeal.
02/07/07 A Jarvis	.50	Work on motions to dismiss remaining appeals.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 7
March 20, 2007

02/07/07 S Strong 1.90 Review dockets regarding 3 appeals of confirmation order pending in district court and today's preliminary hearing regarding IP appeals (0.2); follow-up regarding results of preliminary hearing on motion to dismiss IP and DACA appeals (0.4); review current draft of motion to dismiss LPG appeal of confirmation order and research legal issues for same (1.3).

02/07/07 C Hurst .50 Follow up on P. Hunt Pro Hac Vice applications (.2); search USDC database for case assignment of DAC appeal (.3).

02/08/07 P Hunt 12.70 Review facts information from S. C. Strong regarding inclusion in motions to dismiss (.5); review A. Parlen's draft of DACA designation (.5); email to A. Parlen regarding same (.2) draft cover pleading regarding same (.1); email to J. McPherson regarding filing same (.1); finalize designation of IP record on appeal (.9); email to J. McPherson regarding filing same (.1); revise motion to dismiss to include facts on notice of appeal issues (1.2); read emails from C. Carolyn, E. Karasik, and A. W. Jarvis regarding DACA/LPG motion to dismiss (.2); email to Committees regarding motion to dismiss DACA and LPG appeals (.3); revise motion to dismiss to single out DACA issues for motion regarding dismissing DACA appeal (1.9); include comments of S. C. Strong, A. W. Jarvis, A. Parlen in motion to dismiss DACA and LPG appeals (1.1); finalize motions to dismiss DACA and LPG appeal for filing, including proofreading and inclusion of final citations to record (1.7); email to S. C. Strong regarding filing same (.3); read cases on sufficiency of notice of appeal regarding motion to dismiss LPG appeal (1.7); include notice of appeal issues to motion to dismiss LPG appeal (1.9).

02/08/07 A Jarvis .30 Correspondence on Bunch appeal.

02/08/07 A Jarvis .30 Correspondence on motion to dismiss IP appeal.

02/08/07 A Jarvis .10 Correspondence on Bunch discovery requests.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 8
March 20, 2007

02/08/07 A Jarvis	.30 Review response to LPG's motion to extend briefing schedule.
02/08/07 A Jarvis	.50 Correspondence on motions to dismiss.
02/08/07 A Jarvis	2.30 Revise response to motion to dismiss, review cases, add cites to record.
02/08/07 A Jarvis	.30 Prepare response to LPG's motion to extend time for briefing.
02/08/07 A Jarvis	2.40 Prepare motions to dismiss LPG and DACA appeals.
02/08/07 A Jarvis	4.90 Prepare arguments for hearing on motion to dismiss and review caselaw regarding same.
02/08/07 E Monson	3.30 Work on motion to dismiss DACA appeal.
02/08/07 S Strong	1.50 Review and edit draft of motion to dismiss DACA appeal of confirmation order (0.6); research open factual issues and references for same (0.9).
02/08/07 S Strong	1.90 Review and analysis of LPG motion to extend briefing on appeal of confirmation order (0.4); draft debtors response opposing same and A. W. Jarvis declaration for opposition (1.3); prepare exhibits for declaration, and transmit Opposition and Declaration to local counsel for filing (0.2).
02/08/07 S Strong	.40 Exchange emails with J. McPherson regarding filing and service of Reply in support of debtors motion to dismiss IP appeal of confirmation order (0.1); telephone conference with J. McPherson regarding other filings tonight and tomorrow relating to pending confirmation appeals in advance of tomorrows hearing before Judge Jones (0.3).
02/08/07 S Strong	2.80 Review and make edits to draft motion to dismiss DACA appeal (1.2); work on exhibits to same (1.4); transmit motion to dismiss DACA appeal and multiple exhibits to local counsel for filing (0.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 9
March 20, 2007

02/09/07 P Hunt	3.90 Prepare for hearing on motion to dismiss IP appeal (1.0); attend and assist A. W. Jarvis at hearing regarding motion to dismiss IP appeal including prehearing conference with R. Walker and read amended reply (1.5); meeting with S. Smith and A. W. Jarvis regarding appeal issues (.5); analysis regarding IP appeal issues (.1) read email correspondence regarding DACA and LPG appeals (.3); analysis regarding same (.3); emails with J. McPherson regarding appeal transcripts (.1); emails with S. C. Strong regarding issues on LPG Appellants (.1).
02/09/07 A Jarvis	1.30 Prepare for hearing on motion to dismiss IP appeal.
02/09/07 A Jarvis	2.50 Argue at hearing on motion to dismiss and discuss with client afterwards.
02/09/07 E Monson	.70 Work on appeal pleadings.
02/09/07 E Monson	.60 Review D. Bunch requests for production of documents and information received from L. Bouck.
02/09/07 S Strong	1.30 Review, edit and finalize Motion to Dismiss LPG appeal of confirmation order (0.9); work on exhibits thereto (0.3); send motion and exhibits to local counsel for filing, and exchange emails regarding same (0.1).
02/09/07 S Strong	.40 Ensure proper filing of appellees designation of record for IP and DACA appeals, motions to dismiss DACA and LPG appeals, and opposition to LPGs motion to delay appellate briefing (0.4).
02/09/07 S Strong	.40 Review and compile Statement of Record on Appeal filed in IP appeal (0.3); emails to local counsel regarding service of same on LPG and DACA appellants (0.1).
02/09/07 S Strong	.40 Review statement of issues and record designation for Bunch appeal (0.1); analyze and research issues raised by Bunch appeal (0.3).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 10
March 20, 2007

- 02/09/07 S Strong .30 Follow-up regarding courts decision today to dismiss IP appeal (0.1); Review electronic dockets in DACA and LPG appeals regarding hearings scheduled on motions to dismiss those appeals (0.2).
- 02/09/07 S Strong .80 Review LPGs reply and related declaration of D. Cangelosi regarding expedited briefing in LPG appeal (0.2); follow-up regarding Compass licensing issue raised by Cangelosi Declaration (0.2); further analysis of MLD licensing issue (0.2); exchange mails with B. Fasel and J. Atkinson regarding same (0.2).
- 02/09/07 C Hurst .50 Prepare additional Applications for Permission to Practice in Nevada District for P. Hunt.
- 02/10/07 P Hunt 2.80 Organize papers to begin review of DACA/LPG appeals regarding hearing on motion to dismiss (.5); obtain documents from dockets regarding motion to dismiss DACA and LPG appeals (.9); preparation of DACA and LPG appeal motion to dismiss, including review of documents and dockets (1.4).
- 02/10/07 A Jarvis .40 Correspondence on appeals, DACA and LPG motions.
- 02/11/07 P Hunt 3.00 Attend conference call with Committees regarding Compass Licensing given D. Cangelosi declaration (.7); draft statement of record papers regarding motion to dismiss DACA and LPG appeals (.8); email to J. McPherson regarding same (.2); reply to LPG objection to motion to dismiss appeal (1.1); email to A. W. Jarvis and S. C. Strong regarding D. Cangelosi declaration on licensing issues (.2).
- 02/11/07 A Jarvis .30 Correspondence on appeals, motion to extend, motion to dismiss.
- 02/11/07 A Jarvis .20 Correspondence on transition agreement with Compass.
- 02/11/07 S Strong .10 Exchange emails with P. Hunt and A. W. Jarvis regarding appeals of confirmation orders (.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 11
March 20, 2007

02/12/07 P Hunt	12.50 Draft LPG reply to objection to motion to dismiss, including dissecting statement of issues (8.5); read and include A. W. Jarvis' comments in LPG reply (.9); analyze DACA statement of issues/confirmation objection regarding drafting reply to objection to motion to dismiss appeal (1.7); draft DACA reply (1.1); emails to A. W. Jarvis regarding DACA issues (.3).
02/12/07 A Jarvis	3.00 Draft reply briefs on motions to dismiss.
02/12/07 M Pugsley	1.30 Work on transition issues.
02/12/07 S Strong	.80 Review and edit revised draft of motion to dismiss DACA appeal of confirmation order (0.8).
02/12/07 C Hurst	3.30 Preparation for 2/14 hearing on Motions to Dismiss Appeals; (including pulling case cites and preparing binders; gather, organize, tab exhibits from I.P. Appeal Motion to Dismiss and DACA Appeal Motion to Dismiss and facilitate federal express delivery of exhibits to Las Vegas).
02/12/07 L Okerlund	5.00 Prepare documents for production. Prepare documents for emergency Motions to Dismiss Appeals in Lenders' Protection Group & Debt Acquisition Company.
02/13/07 P Hunt	12.30 Research on motion to dismiss LPG appeal (.2); read confirmation hearing transcript regarding motions to dismiss DACA/LPG appeals (1.6); draft DACA reply (1.9); incorporate cites to record regarding LPG reply (.6); obtain and read LPG objection to motion to dismiss (.6); revise reply to address LPG objections (.9); obtain and read DACA objection to motion to dismiss (.7); revise reply to address DACA objections (1.9); assist A. W. Jarvis in preparing for hearing on motion to dismiss appeals, including finding relevant court rulings and marking transcripts (2.6); email to J. McPherson regarding filing DACA/LPG reply (.2); conferences with C. Hurst regarding

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 12
March 20, 2007

preparing documents for filing, trial books and copies of exhibits (.5); telephone conference with L. Dorsey regarding filing replies and documents needed (.2); further analysis of LPG objection (.4).

02/13/07 A Jarvis	.40 Correspondence on responses to motions to dismiss.
02/13/07 A Jarvis	2.20 Prepare reply briefs to motions to dismiss, review case law regarding same.
02/13/07 A Jarvis	1.00 Preparation for hearings on motions to dismiss.
02/13/07 A Jarvis	6.20 Prepare for hearings on motions to dismiss including review of pleadings, case law and outlining of arguments.
02/13/07 B Kotter	2.40 Legal research on R. 8001 and FRBP3(c) in connection with reply memo supporting motion to dismiss appeal (1.8); legal research on ability to challenge class classifications (1.6).
02/13/07 S Strong	.40 Telephone conference with S. Freeman, R. Charles and M. Levinson regarding loan servicing issues for post-effective date entities for retained loans (0.2); review Plan and Confirmation Order provisions regarding same (0.2).
02/13/07 S Strong	.30 Review LPGs response to motion to dismiss appeal of confirmation order (.3).
02/13/07 C Hurst	7.00 Preparation of hearing binders for motions to dismiss confirmation order appeals and assist P. Hunt with exhibits/attachments to replies to LPG and DACA; work with Schwartz & McPherson on issues with electronic transmissions of attachments.
02/13/07 L Okerlund	7.00 Hearing Binder Preparation.
02/14/07 P Hunt	4.50 Prepare for hearing regarding motion to dismiss LPG/DACA appeals (1.5); attend hearing regarding motion to dismiss (2.8); follow-up regarding transcript issues for appeal appendix (.1); conference with J. McPherson regarding coordination of appeal filing issues (.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 13
March 20, 2007

02/14/07 A Jarvis	1.80 Prepare for hearings on motions to dismiss.
02/14/07 A Jarvis	2.80 Arguments on motions to dismiss and conference with client regarding same.
02/14/07 A Jarvis	.50 Analyze appeals, briefing of same.
02/14/07 A Jarvis	.20 Correspondence on order on dismissal of IP appeal.
02/14/07 A Jarvis	.20 Correspondence on motion for emergency order regarding subservicing of loans by USACM.
02/14/07 E Monson	.20 Review e-mails regarding Del Bunch appeal and statement of issues and send replies.
02/14/07 S Strong	.20 Review appellants designation of record in Bunch appeal and need for cross-designation (0.2).
02/15/07 P Hunt	5.10 Review regarding D. Bunch designation (.1); compile documents needed to draft LPG Appellate Brief (.5); review D. Bunch designation of record and pleadings to complete USA Commercial Mortgage designation (1.6); draft designation of record, including pulling items out of docket to include in exhibit (2.8); email to J. McPherson regarding filing D. Bunch designation (.1).
02/15/07 A Jarvis	.40 Correspondence on draft order for emergency motion regarding subservicing of loans, approval of same.
02/15/07 A Jarvis	.30 Correspondence on 1142 motion.
02/15/07 E Monson	.20 Analyze appeal issues involving D. Bunch appeal.
02/15/07 S Strong	.20 Review statement of issues and designation of record for Bunch appeal (.2).
02/15/07 S Strong	.50 Review emails from E. Karasik and A. W. Jarvis regarding transition issues and need for second Section 1142 order regarding same (0.1); review latest list of transition issues and status of same (0.4).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 14
March 20, 2007

02/15/07 C Hurst	1.40 Prepare cover sheet for Appellee's Designation in Bunch appeal (.2); review docket and claims register for documents for appellees designation (1.2).
02/16/07 P Hunt	2.30 Review regarding IP appeal order (.3); read proposed order dismissing IP appeal drafted by FTDF Committee (.3); read A. W. Jarvis' email regarding same (.1); revise same, including review and incorporation of trial notes on same (1.2); email to A. W. Jarvis regarding same (.2); check DACA/LPG appeal docket regarding certificate of interested parties filing deadlines and email to J. McPherson regarding same (.2).
02/16/07 A Jarvis	.30 Correspondence with P. Hunt regarding appeals.
02/16/07 C Hurst	3.80 Work on LPG Appeal Brief to gather materials; download cases; organize working binder (1.7); organize working binders for DACA and Burch Appeals (2.1).
02/17/07 A Jarvis	.10 Correspondence with J. McPherson regarding transcript, appellate brief.
02/19/07 A Jarvis	.30 Correspondence on 1142 Motion.
02/19/07 A Jarvis	2.30 Review 1142 order and plan and provide comments to client regarding same.
02/19/07 S Strong	.20 Follow-up with E. A. Monson regarding transition and Plan effective date issues (.2).
02/20/07 P Hunt	12.00 Follow-up on 1142 implementation motion (.1); read emails regarding same (.3); read and comment on FTDF 1142 motion (1.5); review 1142 motion (.5); incorporate items from Debtors' 1142 motion into FTDF draft (.9); read emails regarding 1142 motion issues (.3); revise FTDF 1142 motion to correct errors, neutralize, incorporate plan and confirmation order provisions and add information about implementation of plan as to other debtors

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 15
March 20, 2007

(5.7); incorporate A. W. Jarvis' comments into Debtors' 1142 motion (2.2); finalize and redline revised 1142 motion for circulation to Committees (.4); email to Committees regarding same (.1).

02/20/07 A Jarvis	1.80 Further revisions to Section 1142 motion.
02/20/07 A Jarvis	2.60 Revise Section 1142 Motion, review of plan regarding same, and correspondence with P. Hunt regarding same.
02/20/07 A Jarvis	.50 Correspondence on renewed motion for stay and request for expedited hearing.
02/20/07 A Jarvis	1.90 Revise 1142 motion.
02/20/07 A Jarvis	.40 Review and comment on response to motion to expedite hearing on stay.
02/20/07 S Strong	1.00 Further analysis of transition issues and revised draft of second motion under Section 1142 (0.5); analysis of intercompany claim issues for same (0.5).
02/20/07 S Strong	1.30 Review email from K. Darby regarding LPGs request to shorten time on a new motion for stay of confirmation order to be filed, and L. Schwartzers response to same (0.2); review new motion for stay just filed (0.3); review related OST papers filed by K. Darby (0.3); email to A. W. Jarvis and L. Schwartzer regarding inaccuracies in same (0.3); exchange emails with L. Schwartzer regarding same (0.1); review L. Schwartzers response to LPGs inaccurate OST papers and emails from A. W. Jarvis and P. Hunt regarding same (0.1).
02/20/07 S Strong	.90 Participate in telephone conference with A. W. Jarvis, E. A. Morison, T. Allison and S. Smith to report on status and coordinate efforts on transition and post-effective-date issues (.9).
02/20/07 C Hurst	.80 Receipt, review of CDs from Mesirow of electronic files in response to Bunch request; memo to E. A. Monson regarding same.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 16
March 20, 2007

02/20/07 L Okerlund	2.00	Print and review documents sent by L. Dorsey and prepare same for upcoming hearings.
02/21/07 P Hunt	10.30	Read email from S. Smith regarding 1142 issues (.1); respond to same (.1); read emails from Committee regarding same (.2); prepare for conference call on same (.4); conference call with Committee regarding 1142 motion and LPG appeal issues (1.3); conference with S. Smith, A. W. Jarvis, and S. C. Strong regarding appeal issues (.1); incorporate Committee comments into 1142 motion including review of emails with proposed changes sent after call (3.7); incorporate A. W. Jarvis' changes regarding same (.7); draft emails to E. Karasik and Committees regarding same (.3); telephone conference with E. Karasik regarding same (.1); read first part of LPG motion for stay pending appeal (.6); read email and redline comments of E. Karasik regarding 1142 motion (1.0); read email from G. Garman and make his suggested changes regarding same (.3); read email from M. Levison and make his suggested changes regarding same (.1); read draft memorandum from A. W. Jarvis to E. Karasik and comment on same (.1); read L. Schwartz emails and respond to same regarding OST on 1142 motion (.2); draft summary of 1142 motion for OST motion (.5); incorporate E. Karasik's changes to 1142 motion as modified by A. W. Jarvis (.4); email to Committees regarding 1142 motion and to S. Freeman regarding same (.1).
02/21/07 A Jarvis	.40	Discussion with clients regarding 1142 motion.
02/21/07 A Jarvis	.90	Draft revisions to proposed 1142 motion and review comments from Committee.
02/21/07 A Jarvis	1.30	Revise 1142 motion, review and comment on committee comments.
02/21/07 A Jarvis	.40	Telephone conference with E. Karasik regarding comments on 1142 motion.
02/21/07 A Jarvis	.30	Draft explanation of parts of 1142 order to M. Levinson.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 17
March 20, 2007

02/21/07 A Jarvis	.50 Draft additional changes to 1142 order and correspondence with P. Hunt regarding revisions negotiated with E. Karasik.
02/21/07 A Jarvis	.40 Revisions to 1142 motion, filing issues, OST.
02/21/07 E Monson	.90 Participate in portions of conference call with committee counsel regarding 1142 motion and transition issues.
02/21/07 S Strong	.40 Review and edit revised draft of second motion regarding Plan implementation (0.4).
02/21/07 S Strong	.20 Telephone conferences with S. Smith, A. W. Jarvis and P. Hunt regarding appellate issues and transition issues (.2).
02/21/07 S Strong	.20 Review additional papers filed by LPG in connection with second motion for stay pending appeal of confirmation order (.2).
02/21/07 C Hurst	.90 Facilitate preparation of Response to Request forms by Bunch.
02/22/07 P Hunt	9.00 Read email from Committee counsel regarding 1142 issues (.1); email to Committee group regarding filing same (.1); read transcript of ruling in IP appeal and incorporate into proposed order to dismiss (.9); arrange to file 1142 motion (.5); correspondence with M. Levinson regarding same (.1); read appellate brief outline regarding LPG appeal drafted by A. Parlen (.5); telephone conference with A. Parlen regarding LPG brief issues (.1); send background documents to A. Parlen regarding LPG brief (.3); analysis regarding stay issues (.3); conference with S. C. Strong and S. Smith regarding segregated funds claimed by S. Smith (.4); read LPG motion for stay (1.1); review 2019 information for LPG and JV appellants (.3); review prior stay papers filed by LPG and Debtors regarding response to LPG stay motion (.9); review distribution motions/orders regarding analysis of funds to be stayed by LPG (.6); draft letter to A. Smith and J. Chubb regarding information needed for stay pending appeal motion (2.3); emails with local counsel regarding filing 1142 motion (.1); read emails from F. Merola and C. Pajak

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 18
March 20, 2007

regarding issues related to LPG stay motion
(.3) further correspondence with A. parlen
regarding LPG brief issues (.1).

02/22/07 A Jarvis	.10	Correspondence with J. McPherson regarding 1142 order, budget.
02/22/07 A Jarvis	.20	Follow-up on status of 1142 motion and correspondence with M. Levinson regarding filing of same.
02/22/07 A Jarvis	.30	Work on response to motion to stay.
02/22/07 A Jarvis	.30	Work on identification of issues on LPG's motion to stay.
02/22/07 A Jarvis	.40	Review proposed letter to A. Smith and comment on same.
02/22/07 A Jarvis	.30	Work on response on motion for stay, substantive brief on LPG appeal and correspondence regarding same.
02/22/07 E Monson	.50	Review 1142 motion and analyze transition issues.
02/22/07 S Strong	1.00	Analyze factual and legal issues raised in LPG appeal of confirmation order and second motion for stay pending appeal (0.6); telephone conference with S. Smith and P. Hunt regarding factual issues raised by second motion for stay (0.4).
02/23/07 P Hunt	13.80	Conference call with Committee regarding LPG motion for stay (.5); incorporate A. W. Jarvis and S. Smith comments in letter to A. Smith and J. Chubb regarding motion for stay (1.7); telephone conference with S. Freeman regarding same (.1); read transcript of district court hearing on motion to dismiss to incorporate same into response to stay motion (1.1); revise letter with S. C. Strong comments (.7); email to Committees regarding A. Smith and J. Chubb letter (.1); read Committee comments regarding same (.3); incorporate Committees comments regarding same (1.1); draft facts regarding response to LPG stay motion, including review of documents/docket to include description of

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 19
March 20, 2007

in same (6.1); draft arguments regarding 2019(a) issues, request to stay fund with no interest (2.1).

02/23/07 A Jarvis	.40	Review regarding comments on opposition to motion to stay, proposed letter to A. Smith.
02/23/07 A Jarvis	.50	Review and comment on proposed letter to A. Smith regarding information on interest in funds seeking to be stayed.
02/23/07 A Jarvis	.20	Correspondence on proposed letter to A. Smith.
02/23/07 A Jarvis	.10	Correspondence with committees on transcripts, appellate briefs.
02/23/07 A Jarvis	.30	Correspondence on proposed letter to A. Smith.
02/23/07 A Jarvis	.20	Correspondence on proposed findings of fact on motion to stay.
02/23/07 A Jarvis	.20	Correspondence regarding draft of appellate brief, process of revisions to same.
02/23/07 A Jarvis	1.80	Work on opposition to motion to stay, appellate brief.
02/23/07 B Kotter	.30	Legal research on automatic stay provisions in 9th circuit for S. C. Strong.
02/23/07 D Monson	.20	Discussion with A. Jarvis on budget preparation for post-effective date work for USA Commercial Mortgage and First Trust Deed Fund estates (0.2).
02/23/07 E Monson	.50	Review notes from meeting at USA's offices and put together list of things to do and send e-mail to A. W. Jarvis and review reply.
02/23/07 S Strong	1.00	Analyze issues raised by LPG's second motion for stay pending appeal of confirmation order (0.8); review and comment on drafts of proposed letter to LPG counsel regarding stay issues (0.2).
02/23/07 B Wride	1.20	Review motion to stay.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 20
March 20, 2007

02/23/07 L Okerlund	7.00 Prepare hearing binders and pull cases for Motion for Limited Stay Pending Appeal scheduled for March 1, 2007.
02/24/07 P Hunt	14.90 Draft response to motion for stay in LPG appeal (arguments regarding stay pending appeal standards (including reading cases related to same and incorporating in brief) and bond issue) (10.6); re-read relevant portions of disclosure for response to stay motion (.6); incorporate relevant portions in facts (.6); correspondence with A. W. Jarvis regarding same (.3); incorporate A. W. Jarvis comments regarding same (2.7); email to Committees regarding circulation of same (.1).
02/24/07 A Jarvis	8.30 Work on response to motion to stay and appellee brief in LPG appeal.
02/24/07 B Wride	4.20 Review draft of brief of appellees (1.5); review opening brief of LPG (2.3); correspondence with A. Jarvis (.2); research regarding appellate rules (.2).
02/25/07 P Hunt	11.10 Correspondence regarding coordination of appellate brief writing on LPG appeal (.3); compile documents necessary to review LPG appellate brief (.3); insert relevant portions of record and comments of S. Freeman into facts regarding LPG stay motion reply (2.0); read and analyze LPG appeal brief draft by FTDF committee (1.1); conference with A. W. Jarvis, B. D. Wride, E. Karasik, and A. Parlen regarding LPG appellate brief (.7); email to A. W. Jarvis and B. D. Wride regarding same (.1); read confirmation transcript regarding addition of facts to LPG stay response (1.0); insert facts in transcript to brief (1.0); read S. Freeman's memorandum on stay motion issues (.5); incorporate S. Freeman's comments into stay motion response (1.4); draft argument on modification to plan regarding LPG stay response (.6); read LPG appeal brief facts (1.0); read documents referred to by LPG in brief and research on docket regarding same (.5); draft outline of S. Smith Declaration (.5); email to S. C. Strong regarding same (.1).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 21
March 20, 2007

02/25/07 A Jarvis	.30	Work on appellate brief on LPG appeal.
02/25/07 A Jarvis	1.80	Work on response to motion to stay and appellee brief in LPG appeal.
02/25/07 A Jarvis	.70	Telephone conference with E. Karasik and A. Parlan, B. D. Wride and P. Hunt regarding appellate brief in LPG, response to motion to stay.
02/25/07 E Monson	.70	Review Del Bunch requests for production of documents and documents to be produced.
02/25/07 B Wride	2.00	Conference call regarding appellate brief (.7); review correspondence (.2); review opening brief of LPG (1.1).
02/26/07 P Hunt	10.50	Read emails from Committee counsel regarding comments on stay motion response (.6); conference with A. W. Jarvis and Committee counsel regarding LPG bond and stay issues (.7); meeting with A. W. Jarvis, S. Freeman, and B. D. Wride regarding LPG appellate brief issues (.4); incorporate Committee counsel comments into LPG stay motion response (3.1); detailed emails to local counsel regarding coordination of efforts in filing response to LPG stay motion and motion for overlength brief (.3); coordination with A. Parlen on LPG brief appendix, including reading and responding to emails from A. Parlen (.4); review S. Smith Declaration and bond issues (.2); coordination of work assignments with S. Freeman and FTDF Committee on LPG appeal issues (.2); email to S. Freeman regarding stay motion response (.1); read cases to include in LPG stay response brief (1.5); further revisions to LPG stay response brief based on discussions and comments of Committee and A. W. Jarvis (3.0).
02/26/07 A Jarvis	2.20	Revise response to motion to stay and appellee brief regarding LPG appeal.
02/26/07 A Jarvis	.30	Telephone conference with M. Levinson regarding concerns with appellate brief, results of mediation.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 22
March 20, 2007

02/26/07 A Jarvis	.20 Telephone conference with 9th Circuit clerk regarding form of appendix on appeal.
02/26/07 A Jarvis	.10 Telephone conference with District Court Clerk regarding form of appendix on appeal.
02/26/07 A Jarvis	.30 Follow-up regarding form of appendix on appeal.
02/26/07 A Jarvis	.30 Correspondence on reserves under Plan.
02/26/07 A Jarvis	.20 Telephone conference with M. Levinson regarding appellate briefs.
02/26/07 A Jarvis	.90 Analyze issues in brief.
02/26/07 A Jarvis	.80 Conference call with Committees regarding response to motion to stay and appellee brief on LPG appeal.
02/26/07 A Jarvis	.40 Conference call with S. Freeman, B. D. Wride and P. Hunt regarding comments on appellate briefs.
02/26/07 A Jarvis	.30 Evaluate comments on appellee brief on LPG appeal.
02/26/07 A Jarvis	.10 Correspondence on 1142 motion.
02/26/07 A Jarvis	7.30 Revise response to motion to stay and appellee brief on LPG appeal.
02/26/07 B Kotter	1.30 Legal research in connection with motion to dismiss appeal on Rule 2019 theories (1.3).
02/26/07 D Monson	.30 Review budget submissions from S. Smith for Reserve Disclosure for Second Motion to Enforce Plan (0.2); review A. Jarvis and B. Wride e-mails on budget estimates for Reserve Disclosures (0.1).
02/26/07 E Monson	.30 Conference with T. Allison, S. Smith and A. W. Jarvis regarding transition issues.
02/26/07 E Monson	.40 Review various e-mails on transition issues.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 23
March 20, 2007

02/26/07 S Strong	2.90 Analyze arguments for debtors opposition brief to LPG second motion for stay pending appeal of confirmation order (0.2); review prior declarations regarding confirmation and stay issues (0.5); review and analysis of incomplete Rule 2019 statements of LPG and JVDLs (0.6); work on first draft of S. Smith declaration for debtors opposition to second motion for stay (1.4); email draft of same to S. Smith with questions (0.2).
02/26/07 S Strong	.80 Work on arguments and documents for debtors responsive brief in LPG appeal (0.2); review and analysis of prior documents relevant to facts and arguments for appellate brief (0.6).
02/26/07 B Wride	15.20 Work on appellate brief.
02/26/07 L Okerlund	1.00 Prepare transcripts regarding USA Investment Partner's Appeal.
02/27/07 P Hunt	15.90 Review and comment on S. Smith declaration and amend same (1.7); revisions to response to stay motion to incorporate A. W. Jarvis comments before circulating to Committee (3.4); incorporate S. Smith declaration facts into response (2.1); research on 2019 and stay standards (.2); read comments from Committee regarding response to stay motion (.5); incorporate Committee comments into response to stay motion (2.9); read 2019(b) cases (1.1); evaluate response and LPG appeal issues (.5); email to Committees regarding stay response issues (.2); incorporate A. W. Jarvis final changes to brief (1.4); research on bond (.5); incorporate same into stay response (.4); fix footnotes, cross references and references to the record in LPG stay motion response, and begin proof of same (1.0).
02/27/07 A Jarvis	.40 Correspondence on reserves, Reserve Disclosure.
02/27/07 A Jarvis	.10 Correspondence with A. Landis regarding 1142 motion.
02/27/07 A Jarvis	.40 Further correspondence on Reserve Disclosure.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 24
March 20, 2007

02/27/07 A Jarvis	12.10	Revise response to motion to stay and revise appellee brief on LPG appeal.
02/27/07 B Kotter	.60	Review and analyze estimated professional fee and allocation amount Debtors (.4); e-mail exchange with A. W. Jarvis regarding reserve amounts (.2).
02/27/07 B Kotter	7.30	Work on memorandum opposing emergency motion for stay.
02/27/07 D Monson	1.50	Review sections of Second Motion to Implement Plan for required Reserve Disclosures (0.3); prepare draft of Reserve Disclosures (0.4); review revised spreadsheet from S. Smith on estimates for various reserves for Reserve Disclosures (0.2); conference with A. Jarvis and S. Smith on estimates for various reserve amounts for Reserve Disclosures (0.4); review e-mails from First Trust Deed Fund Committee attorney on separate Reserve Disclosures (0.2).
02/27/07 E Monson	1.30	Review e-mail from L. Schwartz regarding D. Bunch appeal and send reply and review reply from P. Hunt (.3); work on responses to D. Bunch requests for production of documents (1.0).
02/27/07 S Strong	1.90	Review and edit current draft of debtors opposition to second motion for stay pending appeal of confirmation order (0.7); analysis of evidence and facts in support of confirmation and in opposition to stay motion (1.2).
02/27/07 S Strong	3.50	Continue work on S. Smith declaration in support of Debtors opposition to second motion for stay pending appeal of confirmation order (1.9); email to S. Smith regarding current draft and open issues (0.2); review S. Smith comments to same (0.2); telephone conference with S. Smith regarding facts for her Declaration (0.2); make further revisions to S. Smith Declaration (0.8); transmit near-final draft to S. Smith with comments for review (0.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 25
March 20, 2007

02/27/07 S Strong	1.40 Analysis of Compass APA, Plan, Confirmation Order, and Plan Implementation Motion and conditions to Effective Date of Plan (1.4).
02/27/07 S Strong	1.30 Confer with A. W. Jarvis regarding issues for Debtors Reserve Disclosure for plan implementation motion (0.2); analysis of reserve issues (0.4); review and edit Notice of Reserve document (0.2); review emails from A. W. Jarvis, S. Smith, D. M. Monson and J. McPherson regarding same (0.2); review FTDFCs Notice of Reserve document (0.3).
02/27/07 B Wride	15.20 Work on appellate brief.
02/27/07 C Hurst	.30 Assist with Bunch response to request for production.
02/27/07 C Hurst	1.90 Review draft of objection to LPG motion to stay and insert cite references.
02/28/07 P Hunt	10.30 Finalize response to motion for stay for filing, including drafting 2019(a) argument, cross references, editing table of contents/authorities, inserting last facts from S. Smith Declaration (3.0); email to S. Freeman regarding response to motion for stay (.1); emails to J. McPherson regarding filing response (.2); conference with local counsel staff regarding LPG appeal appendix (.1); review A. Parlen's appendix list, and determine what to include in appendix based on items included in Appellant's appendix and items cited in brief (1.5); compile documents regarding hearing on 1142 motion and stay hearing (.4); determine what portions of transcript to include regarding LPG appeal (.3); correspondence regarding LPG motion to continue (.2); conference with Committees regarding motion to continue (.4); conference with A. W. Jarvis and K. Darby regarding motion to continue (.1); read and comment on appellate brief (2.1); prepare for hearing on motion to stay (.8); prepare for 1142 hearing (.5); correspondence with Committee counsel regarding appellate brief (.5).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 26
March 20, 2007

02/28/07 A Jarvis	.60 Correspondence regarding questions and comments on appellate brief.
02/28/07 A Jarvis	.10 Correspondence on 1142 motion.
02/28/07 A Jarvis	3.10 Work on appellate brief.
02/28/07 A Jarvis	.30 Correspondence with committees regarding comments on appellate brief.
02/28/07 A Jarvis	.40 Correspondence with committees regarding LPG request for continuance.
02/28/07 A Jarvis	.50 Conference with Committees regarding LPG request for continuance.
02/28/07 A Jarvis	2.10 Revise appellate brief.
02/28/07 A Jarvis	.60 Correspondence on comments to appellate brief.
02/28/07 A Jarvis	.30 Telephone conferences with K. Darby regarding request for continuance.
02/28/07 B Kotter	2.20 Continued work on memo in opposition to emergency motion to stay (1.8); work on appeal brief (.4).
02/28/07 S Strong	1.70 Work on final revisions to Debtors opposition to second motion for stay pending appeal of confirmation order (1.7).
02/28/07 S Strong	1.70 Work on final edits to S. Smith declaration opposing second motion for stay pending appeal (1.2); telephone conference with S. Smith regarding same (0.2); exchange emails with S. Smith regarding same (0.2); transmit same to local counsel with instructions for filing (0.1).
02/28/07 S Strong	1.20 Analysis of LPGs opening brief and current draft of Debtors responsive brief (1.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 27
March 20, 2007

02/28/07 S Strong	2.10	Final edits and arguments for Debtors responsive brief in LPG appeal (0.5); research regarding additional case law authority for LSA transfer section of Debtors brief (0.4); email to B. D. Wride with insert to brief regarding same (0.1); work on final editing and preparation of Debtors brief (1.1).
02/28/07 B Wride	19.90	Finalize and file appellees' brief with district court.
02/28/07 C Hurst	4.10	Prepare exhibits to Opposition to LPG Motion for Stay Pending Appeal for electronic filing; assist with pulling case cites for hearing binders (3.2); assist with LPG Appeal Brief/Appendix (.9).

TOTAL FOR LEGAL SERVICES RENDERED

\$148,315.50

“Exhibit M-12”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

March 20, 2007
Invoice No. 359464

For Legal Services Rendered Through February 28, 2007

Thomas J. Allison

Matter No. 34585-00013

Tax Issues

02/01/07 K Applegate	1.40	Work on completing the 2006 tax returns.
02/02/07 K Applegate	1.50	Discussions with KPMG on the engagement letter (.5); contact other accounting firms to determine if their engagement letters contain indemnification language (.6); review and respond to e-mails on issue (.4).
02/05/07 K Applegate	.30	Work on removing indemnity language.
02/05/07 A Jarvis	.10	Correspondence on KPMG retention.
02/06/07 K Applegate	.50	Telephone conference with KPMG and Mesirow on the tax returns and memorandum.
02/13/07 K Applegate	.40	Discussions with KPMG on preparing the tax returns and K-1 information needed (.3); telephone call from Hartley (.1).
02/15/07 K Applegate	.40	Respond to request from KPMG on completing the taxes.
02/16/07 K Applegate	.30	Telephone calls with KPMG on documentation (.1); discuss status of closing with attorneys (.2).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

Page: 2
March 20, 2007

02/22/07 K Applegate	.20	Telephone calls and e-mails on tax issues to USACM.
02/23/07 K Applegate	1.40	Extended telephone conference with Mesirow and KPMG on the taxes (.7); follow up calls with KPMG (.2); review IRS tax claims (.5).
02/23/07 S Strong	1.50	Analyze IRS claims and possible basis for same (0.4); review and analyze various proofs of claim filed by IRS against USACM and possible grounds for same (1.0); exchange emails with S. Smith regarding same (0.1).
02/28/07 K Applegate	2.50	Telephone conference with KPMG in preparation for telephonic conference (.4); review e-mail on expenses and research law (1.1); telephone conference with KPMG and Susan (.4); additional telephone calls with KPMG on restructuring costs (.2); review of statute (.4).
02/28/07 B Kotter	1.20	Review and legal research regarding regulations related to capital v. ordinary expenses (1.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$3,158.00